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*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653-KRH
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	

**NOTICE OF LIQUIDATING TRUST'S OBJECTION TO CLAIM
NOS. 12970 AND 14308 FILED BY THE TENNESSEE DEPARTMENT OF REVENUE**

PLEASE TAKE NOTICE that the Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust" and/or "Trust"), through Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the "Debtors") filed the Liquidating Trust's Objection to Claim Nos. 12970 and 14308 Filed By The Tennessee Department of Revenue (the "Objection") with the United States Bankruptcy Court for the Eastern District of Virginia (the "Bankruptcy Court"). A copy of the Objection is attached to this notice (this "Notice") as Exhibit 1. By the Objection, the Liquidating Trust is seeking to disallow the Claims in their entirety.

PLEASE TAKE FURTHER NOTICE THAT on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881) (the "Order"), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the "Claims") in connection with the above-captioned chapter 11 cases (the "Omnibus Objection Procedures").

YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE AND A REQUEST FOR A HEARING ARE FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON APRIL 7, 2011, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

Critical Information for Claimants
Choosing to File a Response to the Objection

Who Needs to File a Response: If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the “Response”) to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is **4:00 p.m. (Eastern Time) on April 7, 2011 (the “Response Deadline”)**.

THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED, SERVED AND RECEIVED BY THE RESPONSE DEADLINE.

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street – Room 4000
Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust’s attorneys:

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Andrew W. Caine, Esq.
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The status hearing on the Objection will be held at **2:00 p.m. (Eastern Time) on April 14, 2011 at:**

United States Bankruptcy Court
701 East Broad Street – Courtroom 5000
Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do not need to appear at the status hearing on the Objection.

**Procedures for Filing a Timely Response and
Information Regarding the Hearing on the Objection**

Contents. To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;
- b. the claimant's name and an explanation for the amount of the Claim;
- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts that support the Response, setting forth the reasons why the Bankruptcy Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;
- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; provided, however, that for a Response filed in support of a Claim arising out of a lease of real property, the Response

need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;

- e. a declaration of a person with personal knowledge of the relevant facts that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- g. to the extent such person differs from the person identified pursuant to subsection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

Additional Information. To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

Failure to File Your Timely Response. If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

Each Objection Is a Contested Matter. Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

Additional Information

Requests for Information. You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of www.kccllc.net/circuitcity.

Reservation of Rights. Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or

recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: February 27, 2011

/s/ Paula S. Beran

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Liquidating Trust*

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Liquidating Trust*

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)	
)	Chapter 11
)	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,)	Case No. 08-35653 (KRH)
)	
Debtors.)	
)	Jointly Administered
_____)	

**LIQUIDATING TRUST'S OBJECTION TO CLAIM NOS. 12970 AND 14308
FILED BY THE TENNESSEE DEPARTMENT OF REVENUE**

The Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust"),
through Alfred H. Siegel, the duly appointed trustee of the Liquidation Trust (the
"Trustee"), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City

Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims (the “Plan”) in the above-captioned cases, hereby files its Objection (the “Objection”) to Claim No. 12970 (the “Tennessee Priority Unsecured Claim”) and Claim No. 14308 (the “Tennessee Administrative Claim,” collectively with the Tennessee Priority Unsecured Claim, the “Tennessee Claims”) filed by the Tennessee Department of Revenue (the “Tennessee DOR”), and hereby moves this court (the “Court”), pursuant to sections 105, 502 and 503 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as **Exhibit A**, granting the relief sought by this Objection. In support of the Objection the Trustee respectfully states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this District is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105, 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

BACKGROUND

2. On November 10, 2008 (the “Petition Date”), the debtors (collectively, the “Debtors”)¹ in the above-captioned cases (the “Cases”) filed voluntary

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows:
Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875),

(cont'd)

petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”).

4. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

5. On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the “Claims Bar Date Order”).

6. Pursuant to the Claims Bar Date Order, the deadline for filing all “claims” (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the “General Bar Date”). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the “Governmental Bar Date”). Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date

(cont'd from previous page)

Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Proper ties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), PRAHS, Inc. (n/a), XStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

Order (the “Claims Bar Date Notice”).

7. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

8. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors’ remaining 567 stores pursuant to an agency agreement (the “Agency Agreement”) between the Debtors and a joint venture, as agent (the “Agent”). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors’ remaining stores had been completed.

9. On August 9, 2010, the Debtors and the Creditors’ Committee filed the Plan, which provides for the liquidation of the Debtors’ assets and distribution of the proceeds thereof under chapter 11 of the Bankruptcy Code.

10. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, entered an Order confirming the Plan.

11. The Plan became effective on November 1, 2010 (the “Effective Date”), and pursuant to the Plan and Liquidating Trust Agreement approved therewith, the Trust assumed the right and responsibility to liquidate the Debtors’ remaining assets and distribute the proceeds to creditors, including the prosecution of Causes of Action and

objections to claims.

RELEVANT FACTS PERTAINING TO TENNESSEE CLAIMS

A. The Tennessee Priority Unsecured Claim

12. On or about May 11, 2009, the Tennessee DOR filed the Tennessee Priority Unsecured Claim against Debtor Circuit City Stores, Inc. (“CCSI”). Through the Tennessee Priority Unsecured Claim, the Tennessee DOR asserts a priority unsecured claim in the amount of \$1,339,146.98, comprised of (a) unpaid Corporate Excise Taxes (the “Priority Excise Tax Claim”) in the amount of \$172,469.12 and (b) unpaid Sales Taxes (the “Priority Sales Tax Claim,”) in the amount of \$1,166,677.86. A true and correct copy of the Tennessee Priority Unsecured Claim is attached hereto as **Exhibit B**.

B. Tennessee Administrative Claim

13. On or about, the Tennessee DOR filed the Tennessee Administrative Claim against Debtor CCSI. Through the Tennessee Administrative Claim, the Tennessee DOR asserts an administrative priority claim in the amount of \$3,395,581.24, comprised of (a) unpaid Corporate Excise Taxes in the amount of \$328,204.51 (the “Administrative Excise Tax Claim”) and (b) unpaid Sales Tax (including interest and penalties) in the amount of \$3,067,376.73 (the “Administrative Sales Tax Claim”). A true and correct copy of the Tennessee Administrative Claim is attached hereto as **Exhibit C**.

OBJECTION TO TENNESSEE CLAIMS

14. By this Objection, the Liquidating Trust seeks entry of an order, substantially in the form attached hereto as **Exhibit A**, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, disallowing the Tennessee Claims in their entirety.

BASIS FOR OBJECTION

A. Applicable Law

15. Bankruptcy Rule 3001(c) provides, in relevant part, that “[w]hen a claim, or an interest in property of the debtor securing the claim, is based on a writing, the original or a duplicate shall be filed with the proof of claim.” The Tennessee Claims do not provide any information regarding the basis for or calculation of the amounts of the claims asserted therein.

16. Bankruptcy Rule 3001(f) provides, in relevant part, that “[a] proof of claim executed and filed in accordance with the [the Bankruptcy Rules] shall constitute prima facie evidence of the validity and amount of he claim.” A party objecting to the claim “has the burden of going forward to meet, overcome, or at a minimum, equalize the valid claim.” *In re Frank*, 322 B.R. 745, 753 (Bankr. M.D.N.C. 2005) (quoting *FDIC v. Union Entities (In re Be-Mac Transport Co.)*, 83 F.3d 1020, 1025 (8th Cir. 1995)). However, generally, the ultimate burden of persuasion rests with the claimant by a preponderance of the evidence. *See Frank*, 322 Br. at 754. Under certain circumstances where a claim is made against a debtor by a taxing authority, the tax payer bears the ultimate burden of proof. *See, e.g. Raleigh v. Ill. Dep’t of Revenue*, 530 U.S. 15, 21-22 (2000).

17. Although Bankruptcy Rule 3001(f) provides that a valid proof of claim constitutes prima facie evidence of the validity and amount of a claim, requests for administrative expense payment are not given the same evidentiary weight as proofs of claim. *In re PT-1 Communications, Inc.*, 386 B.R. 402, 406-07 (Bankr. E.D.N.Y. 2007) (citing *In re Silvus*, 329 B.R. 193, 205 (Bankr. E.D. Va. 2005); *In re Morgan*, 48 B.R. 148,

149 (Bankr. D. Md. 1985)).

**B. Objection to Priority Excise Tax Claim
and Administrative Excise Tax Claim**

18. The Tennessee DOR asserts a priority unsecured claim in the amount of \$172,469.12 for unpaid Corporate Excise Taxes for the period of March 1, 2008 through February 28, 2009. The Tennessee DOR also asserts an administrative priority claim in the amount of \$328,204.51 for unpaid Corporate Excise Taxes for the period from March 2, 2008 through February 28, 2009.

19. Debtor CCSI timely filed Tax Returns with the State of Tennessee with respect to the tax periods at issue in the Priority and Administrative Excise Tax Claims. CCSI followed all state and local tax provisions applicable to its operations in Tennessee, and recorded its liabilities as calculated by CCSI for purposes of filing accurate tax returns and other required regulatory filing with the State of Tennessee. Based on CCSI's calculations, it is not liable to the Tennessee DOR for the taxes demanded pursuant to the Priority and Administrative Excise Tax Claims. Based on a review of the Debtors' books and records, including all tax returns and tax filings applicable to taxes in Tennessee, and the Tennessee Claims, the Liquidating Trust objects to allowance of the Tennessee Excise Tax Claims for the following reasons:

- (a) The Tennessee Excise Tax Claims both assert Excise Tax Claims for the same tax year: March 1, 2008 through February 28, 2009. As such, the Tennessee DOR appears to be assessing taxes against Debtor CCSI twice for the same tax year.
- (b) The Debtors' Cases were filed on November 10, 2008. The Priority Excise Tax Claim asserts a claim for taxes due after the Petition Date, because the claim is for unpaid taxes from the period from March 2, 2008 (prior to the Petition Date) through February 28, 2009 (after the Petition Date). Any claim for payment of a priority unsecured claim after November 10, 2008 is improperly filed by the Tennessee DOR.
- (c) Similarly, the Administrative Excise Tax Claim asserts a claim for taxes due before the Petition Date, because the claim is for unpaid taxes from the period from March 2, 2008 (prior to the Petition Date) through February 28, 2009 (after the Petition Date). Any claim for payment of a priority unsecured claim after November 10, 2008 is improperly filed by the Tennessee DOR.

- (d) The Administrative Excise Tax Claim asserts a claim for the “Period Begin 3-01-09” through the “Period End 02-28-09.” This makes no sense, because the beginning of the alleged tax period is after the end of the period.
- (e) The Tennessee DOR has not provided any calculations, explanations or evidence to support the Administrative Excise Tax Claims or the Priority Excise Tax Claims.
- (f) Neither the Administrative Excise Tax Claims nor the Priority Excise Tax Claims are reflected on the Debtors’ books and records based on the Debtors’ calculations of Excise tax liability due to the State of Tennessee.

20. For the reasons stated above, the Court should disallow the Tennessee DOR’s Priority Excise Tax Claim and Administrative Excise Claim should in their entirety.

C. Objection to Priority Sales Tax Claim and Administrative Sales Tax Claim

21. The Tennessee DOR asserts a priority unsecured claim in the amount of \$1,166,677.86 for the period of December 1, 1996 through November 10, 2008 on account of unpaid Sales Tax. The Tennessee DOR also asserts an administrative

priority claim in the amount of \$3,067,376.73 on account of unpaid Sales Tax (including interest and penalties) from the Petition Date.

22. At all times relevant hereto, Debtor CCSI followed all state and local tax provisions relating to Sales Tax due in the State of Tennessee. Based on its records, CCSI calculated and paid all Sales Tax due to the Tennessee DOR. CCSI timely filed tax returns and all other applicable filings with the State of Tennessee with respect to Sales Tax due and owing to the State of Tennessee for the tax periods addressed in the Tennessee Sales Tax Claims. Those tax returns indicate that CCSI has no obligation to the Tennessee DOR for unpaid Sales Tax.

23. Based on a review of the Debtors' books and records, including all tax returns and tax filings applicable to taxes in Tennessee, and the Tennessee Claims, the Liquidating Trust objects to the Tennessee Sales Tax Claims because the amounts asserted in the Claims are not reflected in the Debtors' books and records, and the Debtors have paid all post-petition sales taxes to the State of Tennessee as such taxes were collected and paid as they became due and owing to the State of Tennessee.

24. Based on the foregoing, the Court should disallow the Tennessee DOR's Priority Sales Tax Claim and Administrative Sales Tax Claim in their entirety.

RESERVATION OF RIGHTS

25. The Liquidating Trust reserves the right to file objections to the Tennessee Claims at a later time on any grounds that bankruptcy or non-bankruptcy law permits. The Liquidating Trust likewise reserves the right to modify, supplement and/or amend this Objection as it pertains to any claim herein, including, without limitation, by submitting, declarations, affidavits, testimony, documents, memoranda or any other

evidence or pleading to the Court.

NOTICE AND PROCEDURE

26. Notice of this Objection has been provided to the Tennessee DOR and to parties in interest in accordance with the Court's Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (entered on December 30, 2009 at Docket No. 6208) (the "Case Management Order").

WAIVER OF MEMORANDUM OF LAW

27. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

28. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia
February 27, 2011

TAVENNER & BERAN, PLC

/s/ Paula S. Beran

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Liquidating Trust*

EXHIBIT A

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Counsel to the Liquidating Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)	
)	Chapter 11
)	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,)	Case No. 08-35653 (KRH)
)	
Debtors.)	
)	Jointly Administered
)	

**ORDER SUSTAINING LIQUIDATING TRUST'S OBJECTION TO
CLAIMS NOS. 12970 AND 14308 FILED BY THE TENNESSEE
DEPARTMENT OF REVENUE**

THIS MATTER having come before the Court¹ on the Liquidating Trust's Objection to Claim Nos. 12970 and 14308 (the "Objection"), which requested, among other things, that the Tennessee Claims be disallowed in their entirety for the reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interests of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. Claim 12970 shall forever be disallowed in its entirety for all purposes in the Debtors' Cases.
3. Claim 14308 shall forever be disallowed its entirety for all purposes in the Debtors Cases.
4. The Liquidating Trust's rights to object to any claim including (without limitation) the Tennessee Claims subject to this Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.
5. The Liquidating Trust shall serve a copy of this Order on the

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

Tennessee DOR on or before five (5) business days from the entry of this Order.

6. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2011

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

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- and -

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New York, New York 10017
(212) 561-7700

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

Lynn L. Tavenner

B10 (Official Form 10)
(Rev. 7/95)

United States Bankruptcy Court		PROOF OF CLAIM	
EASTERN District of VIRGINIA			
In re (Name of Debtor) CIRCUIT CITY STORES, INC.		Case Number 08-35653 CH 11	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
In re (Name of Creditor) (The person or other entity to whom the debtor owes money or property) Name and Address Where Notices Should be Sent Tennessee Department of Revenue c/o Attorney General P.O. Box 20207 Nashville, TN 37202-0207 Telephone No. (615) 741-7071		<input type="checkbox"/> Check box if you are aware that any one else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: 54-0493875		Check box if this claim <input checked="" type="checkbox"/> replaces a previously filed claim, dated: 12-05-08 <input checked="" type="checkbox"/> amends 5712910081205	
1. BASIS FOR CLAIM <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other (Describe briefly) _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (Fill out below) Your social security number _____ Unpaid compensation for services performed from _____ to _____ (date) (date)			
2. DATE DEBT WAS INCURRED		3. IF COURT JUDGMENT, DATE OBTAINED:	
4. CLASSIFICATION OF CLAIM. Under the Bankruptcy Code all claims are classified as one or more of the following: (1) Unsecured nonpriority. (2) Unsecured Priority, (3) Secured. It is possible for part of a claim to be in one category and part in another. CHECK THE APPROPRIATE BOX OR BOXES that best describe your claim and STATE THE AMOUNT OF THE CLAIM AT TIME CASE FILED.			
<input type="checkbox"/> SECURED CLAIM \$ _____ Attach evidence of perfection of security interest Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other (Describe briefly) _____ Amount of arrearage and other charges at time case filed included in secured claim above, if any \$ _____		<input type="checkbox"/> Wages, salaries, or commissions (up to \$4000), *earned not more than 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier — 11 U.S.C. § 507(a)(3) <input type="checkbox"/> Contributions to an employee benefit plan — 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Up to \$1,800* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use — 11 U.S.C. § 507(a)(6) <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child — 11 U.S.C. § 507(a)(7) <input checked="" type="checkbox"/> Taxes or penalties of governmental units — 11 U.S.C. § 507(a)(8) <input type="checkbox"/> Other — Specify applicable paragraph of 11 U.S.C. § 507(a) _____ *Amounts are subject to adjustment on 4/1/98 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	
<input type="checkbox"/> UNSECURED NONPRIORITY CLAIM \$ _____ A claim is unsecured if there is no collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim.			
<input checked="" type="checkbox"/> UNSECURED PRIORITY CLAIM \$ 1,339,146.98 Specify the priority of the claim.			
5. TOTAL AMOUNT OF CLAIM AT THE TIME CASE FILED: \$ _____ (Unsecured) \$ _____ (Secured) \$ 1,339,146.98 (Priority) \$ 1,339,146.98 (Total)			
<input type="checkbox"/> Check this box if claim includes charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.			
6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.		THIS SPACE IS FOR COURT USE ONLY RECEIVED MAY 11 2009 KURTZMAN CARSON CONSULTANTS	
7. SUPPORTING DOCUMENTS: <u>Attach copies of supporting documents</u> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary.			
8. TIME-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.			
DATE 05/07/2009 2112618090507 (MD)		Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) <u>Wilbur E. Hooks</u> <u>Wilbur E. Hooks</u>	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

- ☒ Date Stamped Copy Returned
- ☐ No self addressed stamped envelope
- ☐ No copy to return



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Pg. of

LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC. TAXPAYER'S NAME CIRCUIT CITY STORES, INC. BUSINESS NAME 9950 MAYLAND DR BUSINESS ADDRESS RICHMOND, VA 23233-1463 CITY STATE ZIP 54-0493875 / F&E 317561743 ACCOUNT NUMBER	Bankruptcy - RICHMOND, VA TYPE & LOCATION OF COURT 08-35653 11 CASE NUMBER CHAPTER # 11/10/08 DATE PETITION FILED 1 ST CREDITORS MEETING BUSINESS CLOSURE DATE
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

TYPE	PERIOD BEGIN	PERIOD END	TAX	PENALTY		INTEREST	TOTAL
				Late Charge	Ret. Ck		
E	03-01-08	02-28-09	172,469.12	0.00		0.00	172,469.12
TOTALS			172,469.12	0.00		0.00	172,469.12
Non-claimable Liability							
TOTAL LIABILITY*							172,469.12

P & I Figured to: 11/10/08

RECAP:

(AB) Audit Balance	
(PP) Partial Pay Balance	
(NR) No Remit Returns	
(E) Estimated Assessments	172,469.12
(DM) Debit Memos	
(RC) Return Checks	
 GRAND TOTAL	 \$172,469.12

Michelle Denny
 Signature

5/7/2009
 Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY SUPERSTORE #843
2088 GALLATIN PIKE N
MADISON TN 37115-2002

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017356

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	12-01-96	\$42,465.00	\$0.00	\$0.00	\$32,105.51	\$74,570.51
1	BKDT	12-01-02	\$12,692.02	\$0.00	\$0.00	\$0.00	\$12,692.02
TOTALS			\$55,157.02	\$0.00	\$0.00	\$32,105.51	\$87,262.53

RECAP

Audit Balance: \$87,262.53
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$0.00
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$87,262.53

Penalty and interest calculated through 11-10-08

Michelle Denney
Preparer's Signature

May 7, 2009
Date

**TENNESSEE DEPARTMENT OF REVENUE**TENNESSEE DEPARTMENT OF REVENUE
LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES INC #843
2714 W END AVE
NASHVILLE TN 37203-14261100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000
101017365
SALES&USE

First Creditors Meeting:

Business Closure Date:

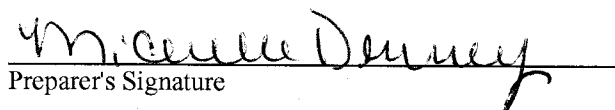
ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	12-01-96	\$2,576.00	\$0.00	\$0.00	\$2,427.20	\$5,003.20
	TOTALS		\$2,576.00	\$0.00	\$0.00	\$2,427.20	\$5,003.20

RECAP

Audit Balance:	\$5,003.20
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$0.00
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL: \$5,003.20

Penalty and interest calculated through 11-10-08


Preparer's SignatureMay 7, 2009
Date

**TENNESSEE DEPARTMENT OF REVENUE**TENNESSEE DEPARTMENT OF REVENUE
LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES INC #843
2088 GALLATIN PIKE N
MADISON TN 37115-20021100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000
101017374
SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	12-01-96	\$43,446.00	\$0.00	\$0.00	\$32,857.15	\$76,303.15
1	BKDT	12-01-02	\$30,899.12	\$0.00	\$0.00	\$12,502.90	\$43,402.02
TOTALS			\$74,345.12	\$0.00	\$0.00	\$45,360.05	\$119,705.17

RECAP

Audit Balance:	\$119,705.17
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$0.00
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL: \$119,705.17

Penalty and interest calculated through 11-10-08

Preparer's SignatureMay 7, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES INC #843
2208 HAMILTON PLACE BLVD
CHATTANOOGA TN 37421-6042

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017383

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	12-01-96	\$48,129.00	\$0.00	\$0.00	\$36,457.04	\$84,586.04
1	BKDT	12-01-02	\$31,453.58	\$0.00	\$0.00	\$13,518.69	\$44,972.27
TOTALS			\$79,582.58	\$0.00	\$0.00	\$49,975.73	\$129,558.31

RECAP

Audit Balance: \$129,558.31
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$0.00
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$129,558.31

Penalty and interest calculated through 11-10-08

Michelle Denny
Preparer's Signature

May 7, 2009
Date

**TENNESSEE DEPARTMENT OF REVENUE**TENNESSEE DEPARTMENT OF REVENUE
LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES INC SERVICE
520 AIRPARK CENTER DR
NASHVILLE TN 37217 29621100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017392

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	12-01-96	\$6,946.00	\$0.00	\$0.00	\$6,162.55	\$13,108.55
TOTALS			\$6,946.00	\$0.00	\$0.00	\$6,162.55	\$13,108.55

RECAP

Audit Balance:	\$13,108.55
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$0.00
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL: \$13,108.55

Penalty and interest calculated through 11-10-08

Michelle Denney
Preparer's SignatureMay 7, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY SUPERSTORE 815
151 N PETERS RD
KNOXVILLE TN 37923-4908

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017409

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	12-01-96	\$37,772.00	\$0.00	\$0.00	\$28,791.86	\$66,563.86
1	BKDT	12-01-02	\$26,330.87	\$0.00	\$0.00	\$11,282.50	\$37,613.37
TOTALS			\$64,102.87	\$0.00	\$0.00	\$40,074.36	\$104,177.23

RECAP

Audit Balance:	\$104,177.23
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$0.00
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL: \$104,177.23

Penalty and interest calculated through 11-10-08

Michelle Denny
Preparer's Signature

May 7, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES, INC.
6491 WINCHESTER RD
MEMPHIS TN 38115-4240

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000
101017418
SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	12-01-96	\$72,046.00	\$0.00	\$0.00	\$54,466.65	\$126,512.65
1	BKDT	12-01-02	\$17,721.59	\$0.00	\$0.00	\$7,432.01	\$25,153.60
TOTALS			\$89,767.59	\$0.00	\$0.00	\$61,898.66	\$151,666.25

RECAP

Audit Balance: \$151,666.25
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$0.00
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$151,666.25

Penalty and interest calculated through 11-10-08

Michelle Denny
Preparer's Signature

May 7, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES, INC.
8045 GIACOSA PL
MEMPHIS TN 38133-53011100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017427

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	12-01-96	\$65,857.00	\$0.00	\$0.00	\$49,787.25	\$115,644.25
1	BKDT	12-01-02	\$22,294.21	\$0.00	\$0.00	\$9,432.03	\$31,726.24
TOTALS			\$88,151.21	\$0.00	\$0.00	\$59,219.28	\$147,370.49

RECAP

Audit Balance:	\$147,370.49
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$0.00
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL:	\$147,370.49
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Penalty and interest calculated through 11-10-08

Michelle Denney
Preparer's Signature

May 7, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES INC.
4327 GREENWAY DR
KNOXVILLE TN 37918-2112

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000
101017436
SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	12-01-96	\$49,186.00	\$0.00	\$0.00	\$37,517.97	\$86,703.97
1	BKDT	12-01-02	\$18,605.78	\$0.00	\$0.00	\$7,813.48	\$26,419.26
TOTALS			\$67,791.78	\$0.00	\$0.00	\$45,331.45	\$113,123.23

RECAP

Audit Balance: \$113,123.23
 Payment Agreement Balance: \$0.00
 No Remittance Balance: \$0.00
 Estimated Assessments: \$0.00
 Underpaid Balance: \$0.00
 Returned Checks: \$0.00

GRAND TOTAL: \$113,123.23

Penalty and interest calculated through 11-10-08

Michelle Danner
Preparer's Signature

May 7, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORE #3515
7669 HIGHWAY 70 S
NASHVILLE TN 37221-1754

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017445

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	12-01-96	\$18,721.00	\$0.00	\$0.00	\$14,644.00	\$33,365.00
1	BKDT	12-01-02	\$15,364.00	\$0.00	\$0.00	\$6,396.16	\$21,760.16
TOTALS			\$34,085.00	\$0.00	\$0.00	\$21,040.16	\$55,125.16

RECAP

Audit Balance: \$55,125.16
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$0.00
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$55,125.16

Penalty and interest calculated through 11-10-08

Michelle Denny
Preparer's Signature

May 7, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY # 3226
545 COOL SPRINGS BLVD
FRANKLIN TN 37067-6227

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017454

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	12-01-96	\$14,254.00	\$0.00	\$0.00	\$11,194.84	\$25,448.84
1	BKDT	12-01-02	\$17,262.17	\$0.00	\$0.00	\$7,226.01	\$24,488.18
TOTALS			\$31,516.17	\$0.00	\$0.00	\$18,420.85	\$49,937.02

RECAP

Audit Balance:	\$49,937.02
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$0.00
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL: \$49,937.02

Penalty and interest calculated through 11-10-08

Michelle Denney
Preparer's Signature

May 7, 2009
Date

**TENNESSEE DEPARTMENT OF REVENUE****TENNESSEE DEPARTMENT OF REVENUE
LEGAL CLAIMS SUMMARY SHEET**

CIRCUIT CITY STORES, INC.

BANKRUPTCY

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

102246964
SALES&USEFirst Creditors Meeting:
Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	03-01-97	\$14,890.00	\$0.00	\$0.00	\$12,053.87	\$26,943.87
1	BKDT	12-01-02	\$19,408.80	\$0.00	\$0.00	\$8,143.46	\$27,552.26
TOTALS			\$34,298.80	\$0.00	\$0.00	\$20,197.33	\$54,496.13

RECAP

Audit Balance:	\$54,496.13
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$0.00
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

Penalty and interest calculated through 11-10-08

GRAND TOTAL: \$54,496.13

Michelle Denney
Preparer's SignatureMay 7, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORE, INC #3252
1740 IDLE HOUR RD
KINGSPORT TN 37660-3302

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000
102402035
SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-01-97	\$11,355.00	\$0.00	\$0.00	\$9,472.14	\$20,827.14
1	BKDT	12-01-02	\$15,328.17	\$0.00	\$0.00	\$6,365.79	\$21,693.96
TOTALS			\$26,683.17	\$0.00	\$0.00	\$15,837.93	\$42,521.10

RECAP

Audit Balance: \$42,521.10
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$0.00
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$42,521.10

Penalty and interest calculated through 11-10-08

Michelle Denney
Preparer's Signature

May 7, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES, INC. #3275
1938 EMPORIUM DR
JACKSON TN 38305-6014

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000
102492911
SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	02-23-98	\$10,567.00	\$0.00	\$0.00	\$8,478.53	\$19,045.53
1	BKDT	12-01-02	\$6,156.49	\$0.00	\$0.00	\$2,903.10	\$9,059.59
TOTALS			\$16,723.49	\$0.00	\$0.00	\$11,381.63	\$28,105.12

RECAP

Audit Balance:	\$28,105.12
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$0.00
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL: \$28,105.12

Penalty and interest calculated through 11-10-08

Michelle Danney
Preparer's Signature

May 7, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES, INC. #3276
2088 GALLATIN PIKE N
MADISON TN 37115-2002

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000
102600222
SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	06-15-98	\$9,770.00	\$0.00	\$0.00	\$7,883.55	\$17,653.55
1	BKDT	12-01-02	\$17,802.91	\$0.00	\$0.00	\$7,596.88	\$25,399.79
TOTALS			\$27,572.91	\$0.00	\$0.00	\$15,480.43	\$43,053.34

RECAP

Audit Balance:	\$43,053.34
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$0.00
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL: \$43,053.34

Penalty and interest calculated through 11-10-08

Michelle Denney
Preparer's Signature

May 7, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES INC #843
9950 MAYLAND DR
RICHMOND VA 23233-1463

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

103833096

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	12-01-02	\$14,577.50	\$0.00	\$0.00	\$6,070.09	\$20,647.59
TOTALS			\$14,577.50	\$0.00	\$0.00	\$6,070.09	\$20,647.59

RECAP

Audit Balance:	\$20,647.59
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$0.00
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

Penalty and interest calculated through 11-10-08

GRAND TOTAL: \$20,647.59

Preparer's Signature

Michelle Denney

May 7, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY #4147
111 HAMILTON CROSSING DR
ALCOA TN 37701-2263

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000
105050026
SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	08-01-07	\$736.89	\$0.00	\$0.00	\$72.25	\$809.14
TOTALS			\$736.89	\$0.00	\$0.00	\$72.25	\$809.14

RECAP

Audit Balance: \$809.14
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$0.00
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$809.14

Penalty and interest calculated through 11-10-08

Michelle Denney
Preparer's Signature

May 7, 2009
Date

**TENNESSEE DEPARTMENT OF REVENUE****TENNESSEE DEPARTMENT OF REVENUE
LEGAL CLAIMS SUMMARY SHEET**

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY
4520 FRONTAGE RD NW
CLEVELAND TN 37312-29051100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000
105215867
SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	03-01-08	\$392.18	\$0.00	\$0.00	\$27.07	\$419.25
TOTALS			\$392.18	\$0.00	\$0.00	\$27.07	\$419.25

RECAP

Audit Balance:	\$419.25
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$0.00
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL: \$419.25

Penalty and interest calculated through 11-10-08

Michelle Denny
Preparer's Signature

May 7, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY
10217 E SHELBY DRIVE
COLLIERVILLE TN 38017-9458

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000
105228933
SALES&USE

First Creditors Meeting:
Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	03-01-08	\$370.56	\$0.00	\$0.00	\$25.24	\$395.80
TOTALS			\$370.56	\$0.00	\$0.00	\$25.24	\$395.80

RECAP

Audit Balance:	\$395.80
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$0.00
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL: \$395.80

Penalty and interest calculated through 11-10-08

Preparer's Signature

May 7, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY
1037 CROSSINGS BLVD
SPRING HILL TN 37174-2776

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000
105288879
SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	06-01-08	\$182.22	\$0.00	\$0.00	\$11.03	\$193.25
TOTALS			\$182.22	\$0.00	\$0.00	\$11.03	\$193.25

RECAP

Audit Balance:	\$193.25
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$0.00
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL: \$193.25

Penalty and interest calculated through 11-10-08

Michelle Denney
Preparer's Signature

May 7, 2009
Date



TDR TENNESSEE DEPARTMENT OF REVENUE

IN THE UNITED STATES BANKRUPTCY COURT FOR THE

EASTERN DISTRICT OF VIRGINIA

In re

BANKRUPTCY

CIRCUIT CITY STORES, INC.

Debtor

No. 08-35653

Chapter 11

Taxpayer No. 54-0493875

ADMINISTRATIVE EXPENSE

This claim is a first priority as an administrative expense incident to the chapter 11 proceedings. This ADMINISTRATIVE EXPENSE claim is in addition to and does not replace our previous claim (claim control # 2112618090507) dated May 7, 2009 in the amount of \$1,339,146.98.

PROOF OF CLAIM

1. The undersigned, which resides at Andrew Jackson State Office Building, Nashville, Tennessee 37242, is authorized to Make this proof of claim on behalf of the claimant, the Commissioner of Revenue of the State of Tennessee.
2. The debtor was, at the time of the filing of the petition initiating this case, and still is indebted to the claimant, in the Sum of \$3,395,581.24 (See attachment).
 - a. Secured Claim _____
 - b. Unsecured Priority Claim _____
 - c. Unsecured General Claim _____
 - d. Administrative Expense Claim \$3,395,581.24
 - e. _____
3. The consideration for the debt is Tennessee Taxes with interest accruing under the provisions of T.C.A. 67-6-101 Et seq. as follows:
4. No judgment has been rendered on the claim.
5. The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.
6. This claim is not subject to any setoff or counterclaim.
7. No security interest is held of this claim.

Evidence of perfection of such security interest is attached hereto.

Dated: June 24, 2009

Signed: Wilbur E. Hooks (rebr) E. Hooks
4-29-09 Delegate of the Commissioner of Revenue JR

Claim Control No. 3254160090624 (MD)

RECEIVED

JUN 30 2009

KURTZMAN CARSON CONSULTANTS

Wilbur E. Hooks, Director
TENNESSEE DEPT. OF REVENUE
c/o ATTORNEY GENERAL
P. O. BOX 20207
NASHVILLE, TN 37202-0207
Creditor No. 493734

- ☒ Date Stamped Copy Returned
☐ No self addressed stamped envelope
☐ No copy to return



083565309063000000000315

Debtor: CIRCUIT CITY STORES, INC.

D/B/A: CIRCUIT CITY STORES, INC.
9950 MAYLAND DR
RICHMOND, VA 23233-1463
ACCT NO. 317561743
ACCT TYPE FRAN/EXCS2
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY STORES, INC.
8045 GIACOSA PL
MEMPHIS, TN 38133-5301
ACCT NO. 101017427
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY SUPERSTORE #843
2088 GALLATIN PIKE N
MADISON, TN 37115-2002
ACCT NO. 101017356
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY STORES INC.
4327 GREENWAY DR
KNOXVILLE, TN 37918-2112
ACCT NO. 101017436
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY STORES INC #843
2088 GALLATIN PIKE N
MADISON, TN 37115-2002
ACCT NO. 101017374
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY STORE #3515
7669 HIGHWAY 70 S
NASHVILLE, TN 37221-1754
ACCT NO. 101017445
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY STORES INC #843
2208 HAMILTON PLACE BLVD
CHATTANOOGA, TN 37421-6042
ACCT NO. 101017383
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY # 3226
545 COOL SPRINGS BLVD
FRANKLIN, TN 37067-6227
ACCT NO. 101017454
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY SUPERSTORE 815
151 N PETERS RD
KNOXVILLE, TN 37923-4908
ACCT NO. 101017409
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY STORES #3247
3211 PEOPLES ST
JOHNSON CITY, TN 37604-4108
ACCT NO. 102246964
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY STORES, INC.
6491 WINCHESTER RD
MEMPHIS, TN 38115-4240
ACCT NO. 101017418
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY STORE, INC #3252
1740 IDLE HOUR RD
KINGSPORT, TN 37660-3302
ACCT NO. 102402035
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

Debtor: CIRCUIT CITY STORES, INC.

D/B/A: CIRCUIT CITY STORES, INC. #3276
2088 GALLATIN PIKE N
MADISON, TN 37115-2002

ACCT NO. 102600222
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY STORES INC #843
9950 MAYLAND DR
RICHMOND, VA 23233-1463

ACCT NO. 103833096
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY #4147
111 HAMILTON CROSSING DR
ALCOA, TN 37701-2263

ACCT NO. 105050026
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY
4520 FRONTAGE RD NW
CLEVELAND, TN 37312-2905

ACCT NO. 105215867
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY
10217 E SHELBY DRIVE
COLLIERVILLE, TN 38017-9458

ACCT NO. 105228933
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

D/B/A: CIRCUIT CITY
1037 CROSSINGS BLVD
SPRING HILL, TN 37174-2776

ACCT NO. 105288879
ACCT TYPE SALES&USE
ENTITY ID 54-0493875/000

Pg. of

LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC. TAXPAYER'S NAME CIRCUIT CITY STORES, INC. BUSINESS NAME 9950 MAYLAND DR BUSINESS ADDRESS RICHMOND, VA 23233-1463 CITY STATE ZIP 54-0493875 / F&E 317561743 ACCOUNT NUMBER	Bankruptcy - RICHMOND, VA TYPE & LOCATION OF COURT 08-35653 11 CASE NUMBER CHAPTER # 11/10/08 DATE PETITION FILED 1 ST CREDITORS MEETING BUSINESS CLOSURE DATE
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

TYPE	PERIOD BEGIN	PERIOD END	TAX	PENALTY		INTEREST	TOTAL
				Late Charge	Ret. Ck		
E	03-01-08	02-28-09	75,886.33	3,794.32		168.41	79,849.06
E	03-01-09	02-28-09	248,355.45	0.00		0.00	248,355.45
TOTALS			324,241.78	3,794.32		168.41	328,204.51
						Non-claimable Liability	
TOTAL LIABILITY*							328,204.51

P & I Figured to: 06/24/09

RECAP:	
(AB) Audit Balance	_____
(PP) Partial Pay Balance	_____
(NR) No Remit Returns	_____
(E) Estimated Assessments	328,204.51
(DM) Debit Memos	_____
(RC) Return Checks	_____
GRAND TOTAL	\$328,204.51

Michelle Deuney
 Signature

6/24/2009
 Date

**TENNESSEE DEPARTMENT OF REVENUE****TENNESSEE DEPARTMENT OF REVENUE
LEGAL CLAIMS SUMMARY SHEET**

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY SUPERSTORE #843
2088 GALLATIN PIKE N
MADISON TN 37115-20021100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017356

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-11-08	\$49.98	\$0.00	\$0.00	\$2.41	\$52.39
1	DLNQ	03-01-09	\$73,588.75	\$11,038.31	\$0.00	\$1,178.63	\$85,805.69
1	DLNQ	04-01-09	\$73,588.75	\$7,358.88	\$0.00	\$634.65	\$81,582.28
TOTALS			\$147,227.48	\$18,397.19	\$0.00	\$1,815.69	\$167,440.36

RECAP

Audit Balance:	\$52.39
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$167,387.97
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL: \$167,440.36

Penalty and interest calculated through 06-24-09

Michelle Denny
Preparer's SignatureJune 24, 2009
Date

**TENNESSEE DEPARTMENT OF REVENUE****TENNESSEE DEPARTMENT OF REVENUE
LEGAL CLAIMS SUMMARY SHEET**

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES INC #843
2088 GALLATIN PIKE N
MADISON TN 37115-20021100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017374

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-11-08	\$79.64	\$0.00	\$0.00	\$3.84	\$83.48
1	DLNQ	04-01-09	\$146,431.25	\$14,643.13	\$0.00	\$1,262.86	\$162,337.24
TOTALS			\$146,510.89	\$14,643.13	\$0.00	\$1,266.70	\$162,420.72

RECAP

Audit Balance:	\$83.48
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$162,337.24
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL: \$162,420.72

Penalty and interest calculated through 06-24-09

Preparer's Signature

June 24, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES INC #843
2208 HAMILTON PLACE BLVD
CHATTANOOGA TN 37421-6042

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017383

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-11-08	\$114.60	\$0.00	\$0.00	\$5.52	\$120.12
1	DLNQ	04-01-09	\$216,238.75	\$21,623.88	\$0.00	\$1,864.89	\$239,727.52
TOTALS			\$216,353.35	\$21,623.88	\$0.00	\$1,870.41	\$239,847.64

RECAP

Audit Balance: \$120.12
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$239,727.52
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$239,847.64

Penalty and interest calculated through 06-24-09

Michelle Denny
Preparer's Signature

June 24, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY SUPERSTORE 815
151 N PETERS RD
KNOXVILLE TN 37923-4908

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017409

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-11-08	\$98.44	\$0.00	\$0.00	\$4.74	\$103.18
1	DLNQ	04-01-09	\$169,087.50	\$16,908.75	\$0.00	\$1,458.25	\$187,454.50
TOTALS			\$169,185.94	\$16,908.75	\$0.00	\$1,462.99	\$187,557.68

RECAP

Audit Balance: \$103.18
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$187,454.50
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$187,557.68

Penalty and interest calculated through 06-24-09

Michelle Denny
Preparer's Signature

June 24, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES, INC.

1100 E. MAIN ST., #324

6491 WINCHESTER RD

RICHMOND VA 23219

MEMPHIS TN 38115-4240

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017418

First Creditors Meeting:

SALES&USE

Business Closure Date:


ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-11-08	\$67.50	\$0.00	\$0.00	\$3.25	\$70.75
1	DLNQ	02-01-09	\$96,751.25	\$19,350.25	\$0.00	\$2,288.65	\$118,390.15
1	DLNQ	03-01-09	\$96,751.25	\$14,512.69	\$0.00	\$1,549.61	\$112,813.55
1	DLNQ	04-01-09	\$96,751.25	\$9,675.13	\$0.00	\$834.41	\$107,260.79
TOTALS			\$290,321.25	\$43,538.07	\$0.00	\$4,675.92	\$338,535.24

RECAP

Audit Balance:	\$70.75
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$338,464.49
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL:	\$338,535.24
--------------	--------------

Penalty and interest calculated through 06-24-09


Preparer's Signature

 June 24, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES, INC.

1100 E. MAIN ST., #324

8045 GIACOSA PL

RICHMOND VA 23219

MEMPHIS TN 38133-5301

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017427

First Creditors Meeting:

SALES&USE

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-11-08	\$88.20	\$0.00	\$0.00	\$4.25	\$92.45
1	DLNQ	04-01-09	\$175,535.00	\$17,553.50	\$0.00	\$1,513.85	\$194,602.35
TOTALS			\$175,623.20	\$17,553.50	\$0.00	\$1,518.10	\$194,694.80

RECAP

Audit Balance:	\$92.45
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$194,602.35
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL:	\$194,694.80
--------------	--------------

Penalty and interest calculated through 06-24-09

Preparer's Signature

 June 24, 2009
 Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES INC.
4327 GREENWAY DR
KNOXVILLE TN 37918-2112

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017436

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-11-08	\$71.12	\$0.00	\$0.00	\$3.43	\$74.55
TOTALS			\$71.12	\$0.00	\$0.00	\$3.43	\$74.55

RECAP

Audit Balance: \$74.55
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$0.00
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$74.55

Penalty and interest calculated through 06-24-09

Michelle Denney
Preparer's Signature

June 24, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORE #3515
7669 HIGHWAY 70 S
NASHVILLE TN 37221-1754

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017445

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-11-08	\$56.54	\$0.00	\$0.00	\$2.72	\$59.26
1	DLNQ	04-01-09	\$118,996.25	\$11,899.63	\$0.00	\$1,026.25	\$131,922.13
TOTALS			\$119,052.79	\$11,899.63	\$0.00	\$1,028.97	\$131,981.39

RECAP

Audit Balance: \$59.26
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$131,922.13
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$131,981.39

Penalty and interest calculated through 06-24-09

Michelle Denny
Preparer's Signature

June 24, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY # 3226
545 COOL SPRINGS BLVD
FRANKLIN TN 37067-6227

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

101017454

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-11-08	\$64.80	\$0.00	\$0.00	\$3.12	\$67.92
1	DLNQ	04-01-09	\$135,033.75	\$13,503.38	\$0.00	\$1,164.56	\$149,701.69
TOTALS			\$135,098.55	\$13,503.38	\$0.00	\$1,167.68	\$149,769.61

RECAP

Audit Balance: \$67.92
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$149,701.69
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$149,769.61

Penalty and interest calculated through 06-24-09

Michelle Denny
Preparer's Signature

June 24, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES #3247
3211 PEOPLES ST
JOHNSON CITY TN 37604-4108

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

102246964

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-11-08	\$76.06	\$0.00	\$0.00	\$3.67	\$79.73
1	DLNQ	04-01-09	\$169,970.00	\$16,997.00	\$0.00	\$1,465.86	\$188,432.86
TOTALS			\$170,046.06	\$16,997.00	\$0.00	\$1,469.53	\$188,512.59

RECAP

Audit Balance: \$79.73
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$188,432.86
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$188,512.59

Penalty and interest calculated through 06-24-09

Michelle Denny
Preparer's Signature

June 24, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES #3247

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

102402035

First Creditors Meeting:

SALES&USE

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-11-08	\$57.00	\$0.00	\$0.00	\$2.74	\$59.74
1	DLNQ	04-01-09	\$128,766.25	\$12,876.63	\$0.00	\$1,110.51	\$142,753.39
TOTALS			\$128,823.25	\$12,876.63	\$0.00	\$1,113.25	\$142,813.13

RECAP

Audit Balance:	\$59.74
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$142,753.39
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL:	\$142,813.13
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Penalty and interest calculated through 06-24-09

Preparer's Signature

 June 24, 2009
 Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES, INC. #3276
2088 GALLATIN PIKE N
MADISON TN 37115-2002

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

102600222

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-11-08	\$54.18	\$0.00	\$0.00	\$2.61	\$56.79
1	DLNQ	04-01-09	\$123,672.50	\$12,367.25	\$0.00	\$1,066.58	\$137,106.33
TOTALS			\$123,726.68	\$12,367.25	\$0.00	\$1,069.19	\$137,163.12

RECAP

Audit Balance: \$56.79
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$137,106.33
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$137,163.12

Penalty and interest calculated through 06-24-09

Michael Denney
Preparer's Signature

June 24, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY STORES INC #843

1100 E. MAIN ST., #324

9950 MAYLAND DR

RICHMOND VA 23219

RICHMOND VA 23233-1463

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

103833096

First Creditors Meeting:

SALES&USE

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-11-08	\$53.78	\$0.00	\$0.00	\$2.59	\$56.37
1	DLNQ	04-01-09	\$260,426.25	\$26,042.63	\$0.00	\$2,245.98	\$288,714.86
TOTALS			\$260,480.03	\$26,042.63	\$0.00	\$2,248.57	\$288,771.23

RECAP

Audit Balance:	\$56.37
Payment Agreement Balance:	\$0.00
No Remittance Balance:	\$0.00
Estimated Assessments:	\$288,714.86
Underpaid Balance:	\$0.00
Returned Checks:	\$0.00

GRAND TOTAL:	\$288,771.23
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Penalty and interest calculated through 06-24-09

Michelle Denney
Preparer's Signature

June 24, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY #4147
111 HAMILTON CROSSING DR
ALCOA TN 37701-2263

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

105050026

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	BKDT	11-11-08	\$12.32	\$0.00	\$0.00	\$0.59	\$12.91
1	DLNQ	04-01-09	\$158,198.75	\$15,819.88	\$0.00	\$1,364.34	\$175,382.97
TOTALS			\$158,211.07	\$15,819.88	\$0.00	\$1,364.93	\$175,395.88

RECAP

Audit Balance: \$12.91
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$175,382.97
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$175,395.88

Penalty and interest calculated through 06-24-09

Michelle Denney
Preparer's Signature

June 24, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY
4520 FRONTAGE RD NW
CLEVELAND TN 37312-2905

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

105215867

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	DLNQ	04-01-09	\$124,067.50	\$12,406.75	\$0.00	\$1,069.99	\$137,544.24
TOTALS			\$124,067.50	\$12,406.75	\$0.00	\$1,069.99	\$137,544.24

RECAP

Audit Balance: \$0.00
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$137,544.24
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$137,544.24

Penalty and interest calculated through 06-24-09

Michelle Lemire
Preparer's Signature

June 24, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY
10217 E SHELBY DRIVE
COLLIERVILLE TN 38017-9458

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

105228933

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	DLNQ	03-01-09	\$91,887.50	\$13,783.13	\$0.00	\$1,471.71	\$107,142.34
1	DLNQ	04-01-09	\$91,887.50	\$9,188.75	\$0.00	\$792.46	\$101,868.71
TOTALS			\$183,775.00	\$22,971.88	\$0.00	\$2,264.17	\$209,011.05

RECAP

Audit Balance: \$0.00
Payment Agreement Balance: \$0.00
No Remittance Balance: \$0.00
Estimated Assessments: \$209,011.05
Underpaid Balance: \$0.00
Returned Checks: \$0.00

GRAND TOTAL: \$209,011.05

Penalty and interest calculated through 06-24-09

Michelle Denney
Preparer's Signature

June 24, 2009
Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE LEGAL CLAIMS SUMMARY SHEET

CIRCUIT CITY STORES, INC.

BANKRUPTCY

CIRCUIT CITY
1037 CROSSINGS BLVD
SPRING HILL TN 37174-2776

1100 E. MAIN ST., #324
RICHMOND VA 23219

Docket No.: 08-35653

Chapter: 11

Date Petition Filed: November 10, 2008

54-0493875/000

105288879

SALES&USE

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	DLNQ	03-01-09	\$94,891.25	\$14,233.69	\$0.00	\$1,519.82	\$110,644.76
1	DLNQ	04-01-09	\$94,891.25	\$9,489.13	\$0.00	\$818.36	\$105,198.74
TOTALS			\$189,782.50	\$23,722.82	\$0.00	\$2,338.18	\$215,843.50

RECAP

Audit Balance: \$0.00
 Payment Agreement Balance: \$0.00
 No Remittance Balance: \$0.00
 Estimated Assessments: \$215,843.50
 Underpaid Balance: \$0.00
 Returned Checks: \$0.00

GRAND TOTAL: \$215,843.50

Penalty and interest calculated through 06-24-09

Michelle Denny
 Preparer's Signature

June 24, 2009
 Date